

**CITY OF WEST ORANGE**  
**ADOPTS BUDGET & TAX RATE**

At a duly called meeting of the West Orange City Council on September 10, 2018, the budget and tax rate for the 2018-19 fiscal year were adopted:

This budget will raise more revenue from property taxes than last year's budget by an amount of \$4,000.00, which is a 0.6956% increase from last year's budget.

The property tax revenue to be raised from new property added to the tax roll this year is \$143.76.

The Council's record vote on adoption of this budget was as follows:

Council Member Randy Branch	For
Council Member Frances Lopez	For
Council Member Dale Dardeau	For
Mayor Pro-Tem Shirley Bonnin	For
Council Member Michael Shugart, Sr.	For
Mayor Roy McDonald	For

2017 Property Tax Rate	0.45000	per \$100 value
Property Tax Rate adopted for 2018	0.47000	per \$100 value
2018 Effective Tax Rate	0.45676	per \$100 value
2018 Effective Maintenance & Operations Rate	0.45676	per \$100 value
2018 Rollback Tax Rate	0.49310	per \$100 value
2018 Debt Rate	0.00000	per \$100 value

The City has no municipal debt obligations.

## 2018-19 BUDGET SUMMARY

		<u>Operations</u>	<u>Capital Outlay</u>	<u>Total</u>
10	General Administration	\$ 450,393	\$ -	\$ 450,393
11	Fire Marshal	99,340	-	99,340
12	Fire Department	32,566	25,000	57,566
13	Sanitation	596,465	-	596,465
14	Humane	86,287		86,287
15	Police	1,347,982	77,000	1,424,982
16	Municipal Court	160,240	-	160,240
17	Street	505,813	185,500	691,313
18	Parks & Facilities	74,674	-	74,674
21	Maintenance Shop	74,941	-	74,941
		<b>\$ 3,428,701</b>	<b>\$ 287,500</b>	<b>\$ 3,716,201</b>
		<b>TOTAL REVENUE</b>	<b>\$3,043,690</b>	
		<b>+ EST. BEGINNING FUND BALANCE</b>	<b>\$672,511</b>	
		<b>= EST. FUNDS AVAILABLE</b>	<b>\$3,716,201</b>	
		<b>TOTAL OPERATING EXPENSES</b>	<b>\$3,428,701</b>	
		<b>TOTAL CAPITAL OUTLAY &amp; IMP.</b>	<b>\$287,500</b>	
			<b>\$3,716,201</b>	
		<b>NET INCOME(LOSS)</b>	<b>\$0</b>	

REVENUE						
Acct. #	Account Title					2018-19
<b>Property Taxes</b>						
4010	Net Current Property Tax					\$ 579,000
4020	Delinquent Property Tax					15,000
4030	Tax Penalty & Interest					12,000
						\$ 606,000
<b>Mixed Beverage Tax</b>						
4040	Mixed Beverage Tax					\$ 6,000
						\$ 6,000
<b>Sales Tax</b>						
4050	City Sales Tax Receivable					\$ 860,000
						\$ 860,000
<b>Other Taxes</b>						
4060	Industrial Payment in Lieu of Taxes					\$ 600,515
4070	Hotel/Motel Occupancy Tax					5,400
4080	Road Maintenance Tax					200,000
						\$ 805,915
<b>Licenses &amp; Permits</b>						
4110	Electrical Permits					\$ 1,250
4115	Occupancy Permits					2,000
4116	Residential Rental Inspections					4,000
4120	Plumbing Permits					500
4130	Building Permits					4,000
4135	Fire Alarm & Sprinkler Permits					200
4137	TCEQ Environmental Fees					100
4140	Liquor Licenses					475
4145	Mobile Home Park Permits					300
4150	Peddlers Permit					200
4180	Redemption (Gaming) Machine Permits					12,500
						\$ 25,525
<b>Intergovernmental Receivables</b>						
4201	Orange County Fire Contract					\$ 800
						\$ 800
<b>Sanitation</b>						
4305	Culverts					\$ 500
4306	Grates					100
4310	Sanitation Fees					325,000
4320	Renewal & Replacement for Sanitation					18,000
4330	Sanitation Penalty Fees					9,000
4335	Cart Replacement Fees					2,000
						\$ 354,600
<b>Franchise Fees</b>						
4420	Sanitation Franchise Fees					\$ 21,000
4430	TV Cablevision Franchise Fees					20,000
4440	Entergy Franchise Fees					145,000
4450	Entex Franchise Fees					20,000
4460	Telecommunication Franchise Fees					14,000
						\$ 220,000

Acct. #	Account Title	2018-19
<b>Municipal Court</b>		
4520	Multi-Use Fees	\$ 14,000
4525	Warrant Fees	15,000
4530	Court Fines	75,000
4531	WOPD Arrest Fees (LEA)	3,250
4532	Court Technology Funds	2,500
4533	Court Building Security	2,200
4534	Judicial Efficiency Fund	600
4536	Child Safety Costs	300
4537	Omni / DL Renewal	500
4538	Judicial Support Fund	300
4540	State Fees & Court Costs	5,200
4545	Time Payment Fees	2,250
		<b>\$ 121,100</b>
<b>Other Income</b>		
4820	Humane Dept. Penalties	\$ 2,000
4830	Interest Income	25,000
4832	Gazebo Electricity	250
4833	Community Center Rental	3,750
4834	Forfeited Community Center Deposits	200
4835	Holiday in the Park Festival	2,000
4839	Miscellaneous Income (Non-taxable)	1,750
4840	Miscellaneous Income (Taxable)	125
4842	Credit/Debit Card Processing Fees	3,000
4845	Sales of Surplus Property	500
4850	Cash Discount Earned	75
4957	Cookbook	-
4959	Afghans	100
4960	Disposal of Fixed Assets	5,000
		<b>\$ 43,750</b>
	<b>TOTAL REVENUE</b>	<b>\$ 3,043,690</b>
	<b>+ EST. BEGINNING FUND BALANCE</b>	
	<b>= EST. FUNDS AVAILABLE</b>	<b>\$ 3,043,690</b>
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<b>SANITATION</b>						
<b>Acct. #</b>	<b>Account Title</b>					<b>2018-19</b>
<u>PERSONNEL SERVICES</u>						
513-6000	Salaries					\$ 172,375
513-6001	Longevity					946
513-6002	Health Insurance					38,702
513-6003	Workers' Compensation Ins.					5,885
513-6004	FICA & Medicare Expense					13,268
513-6005	TX Workforce Tax Expense					729
513-6006	TX Municipal Retirement System					34,740
						\$ 266,645
<u>SUPPLIES &amp; REPAIRS</u>						
513-6101	Cart Replacement Offset					\$ 2,000
513-6102	R & R Revenue Offset					17,750
513-6103	Equipment Repairs/Replacement					4,000
513-6104	Minor Apparatus & Supplies					750
513-6106	Fuel & Lubricants					15,000
513-6108	Postage					5,500
513-6110	Safety Equipment & Expenses					1,200
513-6111	Uniforms					1,000
513-6120	Tires					1,500
513-6127	Printing Expenses					1,000
						\$ 49,700
<u>CONTRACTUAL SERVICES</u>						
513-6201	Training & Travel					\$ 200
513-6202	Telephone & Communications					350
513-6203	Insurance					8,020
513-6204	Utilities					2,050
513-6220	Dumping Facilities					15,000
513-6221	Temporary services					2,000
513-6234	Contract Services					250,000
513-6235	Bad Debts Expense					2,500
						\$ 280,120
<u>CAPITAL OUTLAY</u>						
513-7020	Dumpsters					\$ -
513-7023	Garbage Truck					-
						\$ -
<b>DEPARTMENT TOTAL:</b>						<b>\$ 596,465</b>



<b>POLICE</b>					
<b>Acct. #</b>	<b>Account Title</b>				<b>2018-19</b>
<u>PERSONNEL SERVICES</u>					
515-6000	Salaries				\$ 821,726
515-6001	Longevity				7,220
515-6002	Health Insurance				114,660
515-6003	Workers' Compensation				18,406
515-6004	FICA & Medicare Expense				65,328
515-6005	TX Workforce Tax Expense				1,782
515-6006	TX Municipal Retirement System				171,050
515-6007	Certificate Pay				21,300
					\$ 1,221,472
<u>SUPPLIES &amp; REPAIRS</u>					
515-6102	Body Armor				\$ 800
515-6103	Equipment Repairs/Replacement				8,000
515-6104	Minor Apparatus & Supplies				1,250
515-6105	Miscellaneous				1,000
515-6106	Fuel & Lubricants				21,000
515-6108	Postage				400
515-6109	Office Supplies				4,500
515-6111	Uniforms				5,000
515-6113	Film/Photo Supplies				1,000
515-6127	Printing Expenses				1,000
					\$ 43,950
<u>CONTRACTUAL SERVICES</u>					
515-6201	Training/Travel				\$ 8,000
515-6202	Telephone				9,475
515-6203	Insurance				17,985
515-6204	Utilities				6,800
515-6206	Dues & Memberships				1,000
515-6221	Temporary Services				1,000
515-6222	Special Investigations				4,000
515-6225	SVC Agreement				12,000
515-6226	Uniform Cleaning Allowance				3,000
515-6227	Clothing Allowance				1,800
515-6228	Auto Cleaning				1,000
515-6232	Equipment Rental				4,500
515-6250	Software Support				6,000
					\$ 76,560
<u>EMERGENCY MANAGEMENT</u>					
515-6501	Dues & Memberships				\$ 500
515-6502	Training/Travel				3,500
515-6503	Equipment & Supplies				2,000
					\$ 6,000
<u>CAPITAL OUTLAY</u>					
515-7008	Police Vehicles				\$ 73,000
515-7012	Radar Units				4,000
					\$ 77,000
<b>DEPARTMENT TOTAL:</b>					<b>\$ 1,424,982</b>

MUNICIPAL COURT						
Acct. #	Account Title					2018-19
<u>PERSONNEL SERVICES</u>						
516- 6000	Salaries					\$ 71,875
516- 6001	Longevity					1,466
516- 6002	Health Insurance					10,650
516- 6003	Workers' Compensation Ins.					212
516- 6004	FICA & Medicare Expense					5,611
516- 6005	TX Workforce Tax Expense					276
516- 6006	TX Municipal Retirement					14,690
						\$ 104,780
<u>SUPPLIES &amp; REPAIRS</u>						
516- 6103	Equipment Repairs & Replacement					\$ 500
516- 6104	Minor Apparatus & Supplies					200
516- 6105	Miscellaneous					100
516- 6108	Postage					1,200
516- 6109	Office Supplies					3,000
516- 6123	Jury Fees					360
516- 6127	Printing Expenses					2,250
516- 6130	Court Technology					2,500
516- 6131	Court Security					2,200
						\$ 12,310
<u>CONTRACTUAL SERVICES</u>						
516- 6201	Training & Travel					\$ 3,000
516- 6202	Telephone & Communications					1,350
516- 6203	Insurance					675
516- 6204	Utilities					1,275
516- 6206	Dues & Memberships					200
516- 6216	Appointed Magistrate Fees					16,200
516- 6230	Software Maintenance Agmt.					2,200
516- 6231	Jail Fees					17,500
516- 6233	Records Destruction					250
516- 6235	Professional Fees					500
						\$ 43,150
<u>CAPITAL OUTLAY</u>						
						\$ -
<b>DEPARTMENT TOTALS:</b>						<b>\$ 160,240</b>



<b>PARKS &amp; FACILITIES</b>			
<b>Acct. #</b>	<b>Account Title</b>		<b>2018-19</b>
<u>PERSONNEL SERVICES</u>			
518- 6000	Salaries		\$ 29,511
518- 6001	Longevity		-
518- 6002	Health Insurance		7,600
518- 6003	Workers' Compensation Ins.		656
518- 6004	FICA & Medicare Expense		2,258
518- 6005	TX Workforce Tax Expense		162
518- 6006	TX Municipal Retirement System		5,911
			<b>\$ 46,099</b>
<u>SUPPLIES &amp; REPAIRS</u>			
518- 6101	Janitorial Supplies		\$ 6,000
518- 6102	Bldg./Bldg. Equipment Repairs		12,000
518- 6103	Equipment Repair/Replacement		3,000
518- 6104	Minor Apparatus & Supplies		1,500
518- 6105	Misc.		250
518- 6106	Fuel & Lubricants		250
518- 6110	Safety Equipment & Expense		200
518- 6111	Uniforms		400
518- 6112	Chemicals		1,250
			<b>\$ 24,850</b>
<u>CONTRACTUAL SERVICES</u>			
518- 6201	Training/Travel		\$ 200
518- 6203	Insurance		1,525
518- 6204	Park Utilities		2,000
			<b>\$ 3,725</b>
<u>CAPITAL OUTLAY</u>			
			\$ -
			<b>\$ 74,674</b>

